

FISCAL NOTE

SB 1106 - HB 1761

February 27, 2007

SUMMARY OF BILL: Authorizes direct appeal, by taxpayers in certain counties, to the State Board of Equalization any time prior to the adjournment of the regular session of the county board of equalization. Currently such appeals must be made by June 1st or 10 days from the date of an assessment change notice, whichever is later.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – Not Significant

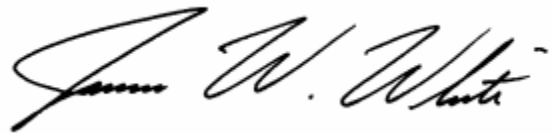
Decrease Local Govt. Expenditures – Not Significant/Permissive

Assumptions:

- There may be an increase in state expenditures to hear additional appeals. Such increase is not estimated to be significant and could be handled utilizing existing resources.
- Any decrease in local government expenditures related to hearing fewer appeals is not estimated to be significant and is permissive on the part of the local government.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director

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